File No. 81

1912.

Collection No.

Finance Revenue

Pros. Serial Nos. 1 — 50

Subject.

Imposition of a municipal tax on Hawkers, Moneylenders Sowcars, & Pawnbrokers

Previous References.	Later References.
F 294 / 93	
F 488 / 01	

Margin for binding not to be written on

File No. 81/1912

Office Note

Letter No. 6813 dated 9: March 1912
from the President Municipal Commissioner
To Mr Nation

SUBJECT.

Tax on hawkers in the Co Mr States
of Bengalm.

The Govt of India have before remarked that the profession tax which so closely resembles an income tax should, where possible, be discontinued as infringing on the sphere of Imperial taxation, & it mainly on this ground that the profession which was levied in the Mr States was abolished in February 1912. The profession tax in hawkers is not levied under sec 41 (1) (b) of the Municipal Law & is therefore practically a profession tax. It seems therefore desirable to avoid the imposition of this tax if it is possible to do so. It is understood that the Commissioner intends introducing a terminal tax in lieu of the Octroi duty, & the President may, if approached be asked to keep the proposed tax on hawkers as well as that on carts & [illegible]

Sec 12 Reg 405 (M) 1901

obeyance until then. It is not stated what the approximate yield from tax, but it cannot be much.

Submitted for orders.

Rec. W. Richards

(2) I confess that I am in favour of imposing a tax on hawkers & also giving them licenses. Hawking is not altogether a reputable profession & if no limitations are imposed it is liable to be a nuisance. On the other hand there are difficulties in the way. In the first place by abolishing the profession tax so that we are picking out the itinerant trader for less favourable treatment. In the second place it will be difficult to enforce the license system. For instance are we to include commercial travellers who come round with samples & canvass for trade? They only come for a day or two & it would probably be difficult to get hold of them. Thirdly the license duties would presumably be very small & I take it that the main object of the tax is to keep a check on hawking. Formerly in regard to pedlars & hawkers there will be at the back of every sharp pedlar & hawker a Constable. I admit that unless you give some such controlling it will be difficult to control hawking. There should perhaps be some penalty attached to this clause in the event of refusing to produce

1. Could the System of licensing a ?

tinued.

I don't think the hawkers are at present required to take out a license.

Rs. 16 0 2 d/15.3-12.

MBld.
15/3

Resubmitted.

3. W has been a re
ing complaint rec
I came to the Station
hawkers complete uns
with shop keepers beca
the latter have to pa
taxes in the shape of
house rent & the
are exempt from all
taxation. Hence the
different demand fr
the taxation of hawker

Further time is a
extension made in Ba
above in stolen goods
it is suggested to check
by licensing hawker

M
binding not
o be written
on.

nd commission agents
rd come within the de-
finition. I submit it is
ng fair that they shd
ear their share of Nat
Ins.

The revenue will b
small.

I do not think any hon.
Member need stand
in fear of Rule 4.

J. Pulbrook
19.3.12

Rest.
Please see foregoing notes. I think the bye-law may be sanctioned. The principle is sound & the Municipality with first act by a clerical error. Whether it is worth the trouble entailed.

MBW
22/3

23/3

Draft letter is submitted for approval.

MBW.
26/3

1/3/12

Issued No. 1871 & 28th March 1912

Margin for binding not to be written on.

Office Note.

File No. 81/1912

Letter No. 6023 dated 11th October 191
from the President Municipal Commissioners of Stellenbosch.

SUBJECT.

Tax on Servants, Money Lenders & Pawnbrokers in the Cape Province

From the year 1911–1912, Servants Tax was abolished in the Province as all persons except Servants from whom ~~being~~ fee ~~between~~ £25, 12 or 6 according to the Page 30 of Municipal Regulations of 1883 (2) Class included in, is levied.

2. The Commissioners have been for some time considering the question of licensing ~~Lenders~~ Servants etc, & framed a bye-law, the draft of which was published for objections, but no objections have been received. The bye-law is according provided for Servants.

3. ~~A person~~ In the bye-law, Servant or Money Lender is defined to mean every person who lends money on or without security. Banks like the Standard Bank will come under the definition which appears also to include every person who lends money in the Cape Province ~~certificate~~ of registration has however, to be obtained only in cases where lending is carried on as a business in a pawnbroker's (Pawn & Jewellery). The tax ranges

from 5.12 to 1.30 while the Tuesdays are unoccupied between 4 & 5.25 – The persons interested have raised no objection.

4. In terms of this letter, the Precedent requests that the bye-law may be sanctioned under Sec: 44 (5) of the Municipalities Act – ~~This section refers to alterations and does not apply to new~~ If the purpose of the Commissioners approved, the proposed tax may be sanctioned under section 44 (5) ~~of~~ of the Municipal Act & the bye-law confirmed.

Submitted –

17/10/12. AS 14/10/12.

Regr.

I see no objection to the bye-law being confirmed.

PBD. 15/10

AS 16/10

Draft submitted for approval –

AS. 16/10/12 AS 16/10

PBD 16/10

Issued no. 6213 & 2180 October 1912

S.(

rgin for
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writte
on.

NOTES AND PRECIS.

S. 6.—R. P. B.—8-1911.—1,50

H.O.
6 —1,080—18—9—1911.

No. 0573
Sny: 2

CIVIL AND MILITARY STATION, BANGALORE.

MUNICIPAL OFFICE.

DATED 5th March 1912.

FROM
1506
12.3.12
3/19

F. J. RICHARDS, ESQUIRE, M. A., I. C. S.,
President, Municipal Commission,
C. & M. Station, Bangalore.

To

P.B.WARBURTON, Esquire I.C.S.,
FIRST ASSISTANT to the RESIDENT in MYSORE,
BANGALORE.

SIR,

4488/01(9).

Adverting to para 4 of this office No.4510 dated the 22nd November 1911, I have the honor to state that the Municipal Commission at their Special Meeting held on the 31st August 1911, passed a resolution proposing the imposition of a tax, under section 41(1)(A)(b) of the Bangalore Municipal Law, on all persons carrying on the trade of a "Hawker" in the Station as provided for in the accompanying Bye-law.

2. The Draft was published for objections in this office No.4959 dated 21st December 1911, and no objections having been received, the Commission have resolved, at their Special Meeting held on the 29th February 1912, that the Draft be submitted for favor of sanction.

3. I enclose a copy of the resolution and request that the Bye-law may if approved be sanctioned by the Hon'ble the Resident under Section 44(5) of the Bangalore Municipal Law. On receipt of sanction, steps will be taken for the imposition of the tax in accordance with Law.

4. I may add that a separate Bye-law dealing with Sowcars and Pawnbrokers is under preparation and this will form the subject of another communication.

I have the honor to be,
Sir,
Your most obedient servant,

for President, Municipal Commission,
Civil and Military Station, Bangalore.

ivil and Military Station, Bangalo

MUNICIPAL OFFICE.

NOTICE.

No. 4959, dated 21st December, 1911.

Notice is hereby given that, under the provisions of Section 44 ngalore Municipal Law, 1897, the Municipal Commission for the Ci litary Station af Bangalore have at their Special Meeting held on t gust 1911 passed a resolution proposing the imposition of a tax unde n 41 (1) (A) (b) of the said law, on all persons carrying on the trad awker" in the Civil and Military Station of Bangalore, as provided undermentioned Bye-law.

Chapter II Taxation.

Bye-law No. 5–Assessment and Collection.

Tax on Hawkers.

B. M. L. Section 137 (1) (i).

1. No person shall carry on trade as a "Hawker" in the Civil and litary Station of Bangalore without first getting his name registered in the ce of the Municipal Commission and taking out a license or certificate of istration. The term "Hawker" for the purposes of this Bye-law includes persons who go about from door to door, street to street or town to town, ling or offering to sell goods, wares or merchandise.

2. Every person wishing to hawk in the Station shall apply to the Presi- t in writing, in the form given in schedule A, for a license and tender the prescribed below:

wkers who are not permanent residents in the Station (Foreign Hawkers.)

(1) For dealing in precious stones and Jewellery	Rs.10 per quarter or portion of a quarter of a year.
(2) For dealing in Drapery, such as piece-goods, &c.	Rs.6 per quarter or portion of a quarter of a year.
(3) For dealing in Hardware and all articles other than precious stones, Jewellery and Drapery.	Rs.3 per quarter or portion of a quarter of a year.

Hawkers who are permanent residents in the Station (Local Hawkers.)

For dealing in any article or articles.	Re.1-8 per quarter or portion of a quarter of a year.

3. On receipt of the application with fee, the President or some person y authorized by him in that behalf shall give to the person paying, a license ertificate of registration. The President or the person authorized by him , if he deems it necessary in any particular case, refuse to grant the license refund the fee tendered.

4. Every person shall, when engaged as a Hawker, have with him the nse granted and produce the same when required by any Police Officer on y or any officer or servant employed by the Municipal Commission.

5. The license shall not be transferable and no refund shall be granted on nses which are partly or wholly unused or lost. In the case of licenses ially lost, Duplicates may, at the discretion of the President or the officer orized by him, be issued on production of satisfactory evidence by the see.

6. Any person found hawking any goods in the Station without a license ll, on conviction before a Magistrate, be liable to a fine not exceeding Rs.50 to a further fine which may extend to Rs.5 for every day after such convic- during which the offence continues.

SCHEDULE A.

Civil and Military Station, Bangalore.

APPLICATION FOR A "HAWKER'S" LICENSE.

ie of appli- nt and ad- ess with oor No. and reet.	Permanent place of residence with door No. & street	Nature of Trade.	Rate of fee.	Period for which license is required.	Amount of fee tendered.
1	2	3	4	5	6
		Foreign Hawkers.	Per quarter or portion of a quarter of a year. Rs. A. P.		
		(1) Precious stones and Jewellery ...	10 0 0		
		(2) Drapery such as piece goods, &c. ...	6 0 0		
		(3) Hardware and all articles other than precious stones, Jewellery and Drapery. ...	3 0 0		
		Local Hawkers All articles	1 8 0		

I solemnly declare that the particulars given above are correct.

(Station).....

(Date).....

Signature of applicant.....

o The President, Municipal Commission,
Civil and Military Station, Bangalore.

2. Any inhabitant objecting to the proposed tax may, within thirty days om the publication of this notice, submit his objection in writing to the ndersigned.

(Sd.) F. J. RICHARDS,

resident, Municipal Commission, Civil and Military Station, Bangalore.

Proceedings of a Special Meeting dated 29th February 1912.

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1. Draft Bye-law relating to "Tax on Hawkers" published for objections in Notice No. 4959, dated 21st December, 1911; no objections received. The Standing Committee recommend that the Draft be passed and submitted to the Hon'ble the Resident for confirmation.

Resolved that the Draft be passed and submitted to the ident for confirmation.

(Sd) F.J.Richards
President.

C O P Y

S E C R E T A R Y.

No 8
'12

[DRAFT.]

From V. B. Wadsworth Esq^re, I.C.S.,
First Assistant to the Resi
in My

To The President Municipal Comm
(thro' Station of Umga

No—1871

28th March 1912.

Sir,

With reference to your letter No. 6513, dated the 9th Nov 1912; I am directed to say that the Resident is pleased to sanction the imposition of the proposed tax on hawkers & to confirm the bye-laws forwarded with your letter

I have, etc,

VBW
First Asst to Resi

1.
25/3/12

Sent 28/3/12

H.O.
6 —1,030—18—9—19

No. 1121
Enc: 2

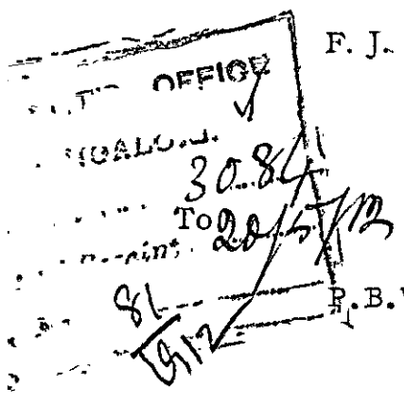
CIVIL AND MILITARY STATION, BANGALORE.

MUNICIPAL OFFICE.

DATED 18th May 1912. 1912

FROM

F. J. RICHARDS, ESQUIRE, M. A., I. C. S.,
President, Municipal Commission,
C. & M. Station, Bangalore.



TO

R. B. WARBURTON Esquire, I. C. S.,

FIRST ASSISTANT to the HON'BLE the RESIDENT
in MYSORE,

BANGALORE.

SIR,

2 With reference to your No.1871 dated the 28th March 1912, I have the honor to forward herewith a copy of the resolution of the Commission passed at their Special Meeting held on the 25th April 1912 and to request that the accompanying Notification directing the imposition of a tax on "Hawkers from 1st October 1912 may be published in the Gazette of Ind:

I have the honor to be,

Sir,

Your most obedient servant,

for President, Municipal Commissio:
Civil and Military Station, Bangalore.

18-5-12

Please see W. 2.
Draft notification sent for approval.

1/5/12

22/5

Proceedings of a Special Meeting dated 25th April 1912

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1. Notification directing the imposition of tax on "Hawkers" from 1st October 1912; the Standing Committee recommend that the imposition be notified.

Resolved that the imposition on 1st October 1912 be notified, as required by Section 44(8) of the Bangalore Municipal Law.

(Sd) F.J.Richards
President.

C O P Y

A. Chandler

S E C R E T A R Y.

18-5-12

CIVIL and MILITARY STATION, BANGALORE.

MUNICIPAL OFFICE.

No. 1122 Dated 18th May, 1912.

NOTIFICATION.

Under the provisions of Section 44(8) of the Bangalor Municipal Law 1897, it is hereby notified that the Municip Commission for the Civil and Military Station of Bangalore, the sanction of the Hon'ble the Resident in Mysore, direct imposition of a tax on all persons carrying on the trade o "Hawker" in the Civil and Military Station of Bangalore at undermentioned rates with effect from the 1st October, 191

1. Hawkers who are not permanent residents in the Statio (Foreign) Hawkers.

(i) For dealing in precious stones, and Jewellery Rs 1 per quarter or portion of a quarter of a year.

(ii) For dealing in Drapery, such as Piece goods &c, Rs per quarter or portion of a quarter of a year.

(iii) For dealing in Hardware and all articles other t precious stones, Jewellery and Drapery, Rs 3/- pe quarter or portion of a quarter of a year.

2. Hawkers who are permanent residents in the Station (L Hawkers)

For dealing in any article or articles, Re.1-8- per q or portion of a quarter of a year.

(Sd) F.J.RICHARDS
President.

C O P Y

SECRETARY.

rec 1/12

[DRAFT.]

From H-B-Walkden Esqr, I.C.S.
First Assistant to the Re
in Mys

~~To~~

[Here enter Municipal Spe
Notification No. 1122 dated the 1
May 1912]

8

May 1912 A.3(b)

Copy of the foregoing
Notification is forwarded herewi
to the Publisher, Gazette of Ind
for favour of publication in
Part II of the Gazette.

First Assistant Resi

H.
2/5

Secy/Sr

). 6023
Sec: 2

CIVIL AND MILITARY STATION, BANGALORE

MUNICIPAL OFFICE.

DATED // October

12/12

OM

F. J. RICHARDS, ESQUIRE, M.A., I. C. S.,

President, Municipal Commission,

C. & M. Station, Bangalore.

6414

To 12/10/12

P.B.WARBURTON,Esquire, I.C.S.,

First Assistant to the Hon'ble the Resid
in Mysore

Bangalore.

SIR,

S. 1 Adverting to para 4 of this office No.6513,d th March 1912, I have the honor to state that the Mun ommission at their Special Meeting held on the 26th O 911, passed a resolution that, under Section 41(1) A f the Bangalore Municipal Law, a tax be levied on all ons exercising the profession of a sowcar,money lende awnbroker, in the Civil and Military Station of Banga s provided for in the accompanying Bye-law.

2. The Draft was published for objections in th ffice No.873 dated 7th May 1912, and no objections ha een received, the Commission have resolved,at their S eeting held on the 5th September 1912, that the Draft ubmitted for favor of sanction.

3. I enclose a copy of the resolution and reques he Bye-law may, if approved, be sanctioned by the Hon he Resident under Section 44(5) of the Bangalore Muni aw. On receipt of sanction,steps will be taken for t osition of the tax in accordance with the Law.

I have the honor to be,
Sir,
Your most obedient servant,

for President,Municipal Commi

ceedings of an Adjourned Special Meetings dated

---

1. Draft Bye-law relating to "Tax on Sowcars, Money-lender and pawnbrokers" published for objections in Notice No.873, dated 7th May 1912; no objections received. The Standing mittee recommend that the Bye-law be passed and submitted t the Hon'ble the Resident for confirmation.

Resolved that the Bye-law be passed and submitted to t Hon'ble the Resident for confirmation.

(Sd) F.J.Richards
President.

COPY

SECRETARY.

9/11/10

Civil and Military Station, Bangalore.

MUNICIPAL OFFICE.

NOTICE

No. 873, Dated 7th May, 1912.

In virtue of the powers vested in them under Section 45 of the Bangalore Municipal Law, 1897, the Municipal Commission for the Civil and Military Station of Bangalore, by a resolution passed at a Special Meeting held on the 30th March, 1911, and confirmed by the Hon'ble the Resident in Mysore have abolished the profession tax on all persons except Sowcars from 1911-1912.

2. The Commission have also at their Special Meeting held on the 26th October 1911, passed a resolution that, under Section 41 (1) (A) (b) of the Law, a tax be levied on all persons exercising the profession of a Sowcar, Money lender or Pawnbroker in the Civil and Military Station of Bangalore, as provided for in the undermentioned Bye-law :—

CHAPTER II-TAXATION.

Bye-law No. 6—Assessment and Collection.

Tax on Sowcars, Money lenders and Pawnbrokers.

B. M. L. Section 137 (1) (i)

1. No person shall exercise the profession of a Sowcar, Money lender or Pawnbroker in the Civil & Military Station of Bangalore without first getting his name registered in the office of the Municipal Commission and taking out a certificate of registration.

Note.—In this Bye-law, the term Sowcar or Moneylender means every person who lends money on or without security.

Pawnbroker includes every person who carries on the business of taking goods and chattels in pawn.

2. Every person wishing to exercise the profession of a Sowcar, Money lender or Pawnbroker in the Station, shall apply to the President in writing in the form given in Schedule A for a certificate of registration. The President or some officer duly authorised by him in that behalf shall, after due inquiry, grant the certificate of registration asked for, in the form given in Schedule B, on payment of the undermentioned tax :—

		Yearly
Sowcar, Money lender or Pawnbroker in receipt of an estimated or actual income of Rs.1,000 or less per annum	...	Rs. 12
Do. over Rs.1,000 up to „ 3,000	...	... „ 25
Do. over „ 3,000 up to „ 5,000	...	... „ 50
Do. over „ 5,000	...	... „ 100

3. The President or the officer duly authorised by him may, if he deems it necessary in any particular case, refuse to grant the certificate of registration.

4. Every person shall when engaged as a Sowcar, Money lender or Pawnbroker have in his place of business the certificate of registration granted and produce the same when required by any Police Officer on duty or any officer or servant employed by the Municipality.

5. The certificate of registration shall not be transferable. In the case of certificates actually lost, Duplicates may at the discretion of the President or the Officer authorised by him, be issued on production of satisfactory evidence.

6. Every Registered Sowcar, Money lender or Pawnbroker, who ceases to exercise his profession in the course of the year for which he has paid the tax, shall be entitled to a refund of one-fourth of the tax for every complete quarter of the year in which he did not exercise his profession.

7. Every registered Sowcar, Money lender or Pawnbroker who paid the tax on an estimated income may, within 3 months after the close of the official year for which he has paid the tax, claim a refund of the excess tax paid on proving to the satisfaction of the Commission that his actual income during the year was less than the estimated income. If the claim is admitted and passed, the excess tax paid shall be refunded.

8. Every registered Sowcar, Money lender or Pawnbroker whose actual income during the year is found to exceed the estimated income on which the tax was originally levied shall be liable to the payment of any excess tax recoverable.

9. Applications of renewals of certificates of registration shall be made within 30 days from the commencement of each official year in the form given in Schedule A.

10. Breach for any of these rules shall render the offender liable to a fine not exceeding Rupees Fifty and to a further fine which may extend to Rupees Five for every day after such conviction during which the breach continues, in addition to the payment of the tax.

SCHEDULE A.

Civil and Military Station, Bangalore.

Application for a "Certificate of Registration" to exercise the profession of a Sowcar, Money lender or Pawnbroker.

Name of applicant and address with Door No. and Street.	Place of business Door No. & Street.	Nature of Profession whether Sowcar, Money lender or Pawnbroker.	Official year for which Certificate of Registration is required.	Estimate income for the official year for which Certificate of Registration is required.	Actual income of the preceding year.

I solemnly declare that the particulars given above are correct.

Station Date.

Signature of applicant.

To

The President Municipal Commission,
Civil and Military Station, Bangalore.

SCHEDULE B.

fice of the Municipal Commission, Civil and Military Station, Bangalore.

Dated

Certificate of Registration granted under Bye-law No. 6 for the
icial year 19 -19

Number of Certificate.
Name (in full).
Profession.
Place of business.
Amount of tax paid.
Date of payment.

3. Any inhabitant objecting to the proposed tax may, within thirty days on the publication of this notice, submit his objection in writing to the dersigned.

(Sd.) F. J. RICHARDS,

President Municipal Commission Civil and Military Station Bangalore.

Civil and Military Station, Bangalore.

MUNICIPAL OFFICE.

NOTICE.

No. 873, Dated 7th May, 1912.

of the powers vested in them under Section 45 of the Banga
Municipal Law, 1897, the Municipal Commission for the Civil and Milit
Station of Bangalore, by a resolution passed at a Special Meeting held on
th March, 1911, and confirmed by the Hon'ble the Resident in Mysore, h
olished the profession tax on all persons except Sowcars from 1911-1912.

2. The Commission have also at their Special Meeting held on the
October 1911, passed a resolution that, under Section 41 (1) (A) (b) of the L
tax be levied on all persons exercising the profession of a Sowcar, Mo
der or Pawnbroker in the Civil and Military Station of Bangalore, as pro
l for in the undermentioned Bye-law :—

CHAPTER II-TAXATION.

Bye-law No. 6—Assessment and Collection.

Tax on Sowcars, Money lenders and Pawnbrokers.

B. M. L. Section 137 (1) (l)

1. No person shall exercise the profession of a Sowcar, Money
Pawnbroker in the Civil & Military Station of Bangalore witho
tting his name registered in the office of the Municipal Commissa
king out a certificate of registration:

Note.—In this Bye-law, the term Sowcar or Moneylender mean
rson who lends money on or without security.

Pawnbroker includes every person who carries on the business of
ods and chattels in pawn:

2. Every person wishing to exercise the profession of a Sowcar,
der or Pawnbroker in the Station, shall apply to the President in
the form given in Schedule A for a certificate of registration. The
nt or some officer duly authorised by him in that behalf shall all
quiry, grant the certificate of registration asked for, in the form g
chedule B, on payment of the undermentioned tax :—

Sowcar, Money lender or Pawnbroker in receipt of an estimated
or actual income of Rs.1,000 or less per annum ...
Do. over Rs.1,000 up to " 3,000 ... ...
Do. over " 3,000 up to " 5,000 ... ...
Do. over " 5,000 ... ...

3. The President or the officer duly authorised by him may, if he d
necessary in any particular case, refuse to grant the certificate of regis
4. Every person shall when engaged as a Sowcar, Money lender or
lder have in his place of business the certificate of registration grant
oduce the same when required by any Police Officer on duty or any
servant employed by the Municipality.

5. The certificate of registration shall not be transferable. In the
rtificates actually lost, Duplicates may at the discretion of the Presid
e Officer authorised by him, be issued on production of satisfactory ev

6. Every Registered Sowcar, Money lender or Pawnbroker, who
exercise his profession in the course of the year for which he has p
, shall be entitled to a refund of one-fourth of the tax for every co
arter of the year in which he did not exercise his profession.

7. Every registered Sowcar, Money lender or Pawnbroker who
on an estimated income may, within 3 months after the clos
ficial year for which the tax paid the claim, claim a refund of the exc
id on proving to the satisfaction of the Commission that his actual
ring the year was less than the estimated income. If the claim is a
d passed, the excess tax paid shall be refunded.

8. Every registered Sowcar, Money lender or Pawnbroker whose
come during the year is found to exceed the estimated income on wh
x was originally levied shall be liable to the payment of any excess
yable.

9. Applications of renewals of certificates of registration shall b
ithin 30 days from the commencement of each official year in the for
Schedule A.

10. Breach for any of these rules shall render the offender liable to
ot exceeding Rupees Fifty and to a further fine which may extend to
ve for every day after such conviction during which the breach conti
dition to the payment of the tax.

SCHEDULE A.

Civil and Military Station, Bangalore.

Application for a "Certificate of Registration" to exercise the pr
n a Sowcar, Money lender or Pawnbroker.

Name of applicant and address with Door No. and Street.	Place of business. Door No. & Street.	Nature of Profession. Whether Sowcar, Money lender or Pawnbroker.	Official year for which Certificate of Registration is required.	Estimated income for the official year for which Certificate of Registration is required.	Actual income of previous

I solemnly declare that the particulars given above are correct.

Station

Signature of applicant.

To

The President Municipal Commission,
Civil and Military Station, Bangalore.

SCHEDULE B.

Office of the Municipal Commission, Civil and Military Station, Ba

Dated

Certificate of Registration granted under Bye-law No. 6

Official year 19 -19

Number of Certificate.

Name (in full).

Profession.

Place of business.

Amount of tax paid.

Date of payment.

3. Any inhabitant objecting to the proposed tax may, within thi
from the publication of this notice, submit his objection in writi
addressed.

(Sd.) B. J. RIOBARDS,

37—R. P. B.—4-1912.—10,000.

File 81/11

[DRAFT.]

From P. B. Wadustan Lopez I.C.S.,
First Assistant to the Resident
in Nepur.

To The President, Municipal Committee
& the Station of Dumpish

—0213—
8/21st October 1912

Sir,

With reference to your letter
No. 6023, dated the 11th October 191
I am directed to say that the
Resident is pleased to sanction
the imposition of the proposed
tax on tobacco, ganja licensed
& pawnbrokers, & to confirm the
bye-law forwarded with your
letter

I have, etc.

PBL
First Asstt to the Res

P.L.
18/10/12

A.S.
18/10

18/10/12

H. O.
6 1,000—1-7-19

No. 7506
Secs: 2

CIVIL AND MILITARY STATION, BANGALORE.

MUNICIPAL OFFICE.

DATED 11 December 191

FROM,

A.R.COX, Esquire, B.A., I.C.S.,
~~F. J. RICHARDS, ESQUIRE, M.A., I.C.S.,~~

President, Municipal Commission,

C. & M. Station, Bangalore.

To

P.B.WARBURTON, Esquire, I.C.S.,

First Assistant to the Hon'ble the Resident in Mysore,

Bangalore.

SIR,

S.6 With reference to your No.6213 dated the 21st October 1912, I have the honor to forward herewith a copy of the resolution of the Commission passed at their Special Meeting held on the 28th November 1912, and to request that the accompanying Notification directing the imposition of a tax on Sowcars, money lenders and pawnbrokers from 1st April 1913 may be published in the Gazette of India.

I have the honor to be,

Sir,

Your most obedient servant,

President, Municipal Commission,

Civil and Military Station, Bangalore.

roceedings of a Special Meeting dated 28th Novembe

---

1. Notification directing the imposition of a tax on Sowcars, money lenders and pawnbrokers; the Standing Commit recommend that the imposition from 1st April, 1913 be notifi

Resolved that the imposition from 1st April 1913 be notif

(Sd) A.R.Cox
President.

C O P Y

11/12

SECRETARY.

Civil and Military Station, Bangalore.

Municipal Office.

NOTIFICATION.

The 11th December 1912.

No.7507 Under the provisions of Section 44(8) of the Bangalore Municipal Law 1897, it is hereby notified that the Municipal Commission for the Civil and Military Station of Bangalore, with the sanction of the Hon'ble the Resident in Mysore, directs the imposition of a tax with effect from 1st April 1913 on all persons exercising the profession of a Sowcar, money lender or pawnbroker in the Civil and Military Station of Bangalore, at the under-mentioned rates :-

Sowcar, money lender or pawnbroker in receipt of an estimated or actual income of ₹1,000/- or less per annum.	₹12/-
-----Do---------Do--over ₹1000/- up to ₹3,000/- per annum.	₹25/-
-----Do---------Do--Over ₹3,000/- up to ₹5,000/- per annum.	₹50/-
-----Do---------Do--Over ₹5,000/- per annum.	₹100/-

(Sd) A.R.Cox
President, Municipal Commissioner
Civil and Military Station, Bangalore.

C O P Y

SECRETARY.

S. 3.—R. P. —1912.—10,000.

[DRAFT.]

'. Ls Winterton Esqre. I.
First Assistant to the Le
To the Supt

No 7440
6/18th December 1912.

[Here enter Municip
Office notification No. 750;
the 11th December 1912.]

A copy of the foregoi
notification is forwarded
herewith to the Publisher, Gaz
ette Office, for insertion in the Gazette.
In Part II of the Gazette.

First Asst. Secretary

11/12/12

13/12/12

J. Simpson

H. O.
6 —1,000—23—12—19

No. 8224 / Sec: 2 — 2211 CIVIL AND MILITARY STATION, BANGALORE.

MUNICIPAL OFFICE.

DATED 20 January 1913

FROM,

A. R. COX, ESQUIRE, B.A., I.C.S.,

President, Municipal Commission,

C. & M. Station, Bangalore.

S. 3 C
ENGAT 424
To, 22-1-13

P.B.WARBURTON, Esquire, I.C.S.,

First Assistant to the Hon'ble the Resident in Mysore,

Bangalore.

SIR,

I have the honor to request that the marginally noted Bye-laws which were confirmed in your S.2 Nos. 1871 and 6213. dat the 28th March and 21st October 1912 may be published in Part II of the Gazette of India. S. 6

Chapter II Taxation

Bye-law No.5 Assessment & Collection Tax on Hawkers.

Bye-Law No.6 Assessment & Collection Tax on Sowcars, Money lenders and Pawnbrokers.

2. Draft Notifications are herewith enclosed.

I have the honor to be,

Sir,

Your most obedient servant,

note and approve.

1/1/13

President, Municipal Commission,

Civil and Military Station, Bangalore.

Civil and Military Station, Bangalore.

Municipal Office.

No. 8225 dated 20th January 1913.

In exercise of the powers conferred on them by Section 137(1) (i) of the Bangalore Municipal Law 1897, the Municipal Commission for the Civil and Military Station of Bangalore having made the -- following Bye-law relating to the Assessment & collection of "Tax" on Hawkers" and published it under this office notification No. 4959, dated 21st December 1911, and the same having been confirmed by the Hon'ble the Resident in Mysore as required by Section 44(5) of the Law, the Bye-law is hereby notified for public information under Section 180(3) of the said Law:-

Chapter II Taxation.

Bye-law No. 5-Assessment and Collection.

Tax on Hawkers.

B.M.L. Section 137(1) (i)

1. No person shall carry on trade as a "Hawker" in the Civil and Military Station of Bangalore without first getting his name -- registered in the office of the Municipal Commission and taking out a license or certificate of registration. The term "Hawker" for the purposes of this Bye-law includes all persons who go about from door to door, street to street or town to town, selling or offering to sell goods, wares or merchandise.

2. Every person wishing to hawk in the Station shall apply to the President in writing in the form given in schedule A, for a -- license and tender the fee prescribed below:

Hawkers who are not permanent residents in the Station(Foreign Hawkers.)

(1) For dealing in precious stones and Jewellery	Rs. 10 per quarter or portion of a quarter of a year.
(2) For dealing in drapery, such as piece-goods &c.	Rs.6 per quarter or portion of a quarter of a year.
(3) For dealing in Hardware and all articles other than precious stones, jewellery & drapery	Rs.3 per quarter or portion of a quarter of a year.

Hawkers who are permanent residents in the Station(Local Hawkers)

For dealing in any article or articles.	Rs. 1-8 per quarter or portion of a quarter of a year.

3. On receipt of the application with fee, the President or some person duly authorized by him in that behalf shall give to the per-

resident of the person authorised by him may, if he deems it -- ecessary in any particular case, refuse to grant the license and efund the fee tendered.

. Every person shall when engaged as a Hawker, have with him he license granted and produce the same when required by any -- olice Officer on duty or any officer or servant employed by the unicipal Commission.

. The license shall not be transferable and no refund shall be ranted on licenses which are partly or wholly unused or lost. In he case of licenses actually lost, Duplicates may, at the discre- ion of the President or the officer authorized by him, be issued n production of satsifactory evidence by the licensee.

. Any person found hawking any goods in the Station without a icense shall, on conviction before a Magistrate, be liable to a ine not exceeding Rs. 50 and to a further fine which may extend to s 5 for every day after such conviction during which the offence ontinues.

Schedule A

Civil and Military Station, Bangalore.

Application for a "Hawker's License.

pplicant address h door . & street	Permanent place of residence with door No. & street	Nature of trade	Rate of fee	Period for which license is required	Amount of fee tendered
	2	3	4	5	6
		Foreign Hawkers (1) Precious stones & jewellery	per quarter or portion of a quarter of a year Rs. a. p. 10 0 0		
		(2) Drapery such as piece goods, &c	6 0 0		
		(3) Hardware & all articles other than precious stones, jewellery & drapery	3 0 0		
		Local Hawkers All articles	1 8 0		

solemnly declare that the particulars given above are correct.

(Station)

(Date)

To

The President, Municipal Commission,

Civil and Military Station, Bangalore.

Sd/- A. R. Cox,

President, Municipal Comm

Civil and Military Station, Ban

6/c

Civil and Military Station, Bangalore.

Municipal Office,

No. 8226 dated 20th January 1913

In exercise of the powers conferred on them by Section 137(1)(i) of the Bangalore Municipal Law 1897, the Municipal Commission for the Civil and Military Station of Bangalore having made the following Bye-law relating to the Assessment and collection of "Tax on Sowcars, Money Lenders and Pawnbrokers and published it under this office Notification No. 873 dated 7th May 1912 and the same having been confirmed by the Hon'ble the Resident in Mysore as required by Section 44(5) of the Law, the Bye-law is hereby notified for public information under Section 180(3) of the said Law:-

CHAPTER II- Taxation.

Bye-law No. 6 Assessment and Collection.

Tax on Sowcars, Money lenders and Pawnbrokers.

B.M.L. Section 137(1)(i)

1. No person shall exercise the profession of a sowcar, money-lender or Pawnbroker in the Civil and Military Station of Bangalore without first getting his name registered in the office of the Municipal Commission and taking out a certificate of registration.

Note.- In this Bye-law the term Sowcar or Moneylender means every person who lends money on or without security.

Pawnbrokers includes every person who carries on the business of taking goods and chattels in pawn.

2. Every person whishing to exercise the profession of a sowcar, Money lender or Pawnbroker in the Station, shall apply to the President in writing in the form given in Schedule A for a certificate of registration. The President, or some officer duly authorised by him in that behalf shall, after due inquiry, grant the certificate of registration asked for, in the form given in Schedule B, on payment of the undermentioned tax:-

		yearly
wcar, money lender or Pawnbroker in receipt of an estimated or actual income of Rs. 1000 or less per annum		Rs. 12
-Do-	over Rs. 1000 up to Rs. 3000	25
-Do-	over Rs. 3000 up to Rs. 5000	50
-do-	over Rs. 5000	100

3. The President or the officer duly authorised by him may if he deems it necessary in any particular case, refuse to grant the certificate of ~~xxgx~~ registration.

4. Every person shall when engaged as a Sowcar, money lender or Pawnbroker have in his place of business the certificate of registration granted and produce the same when required by any Police Officer on duty or any officer or servant employed by the Municipality.

5. The certificate of registration shall not be transferable. In the case of certificates actually lost, duplicates may at the discretion of the President or the Officer authorised by him, be issued on production of satisfactory evidence.

6. Every registered sowcar, money lender or Pawnbroker who ceases to exercise his profession in the course of the year for which he has paid the tax, shall be entitled to a refund of one-fourth of the tax for every complete quarter of the year in which he did not exercise his profession.

7. Every registered sowcar, money lender or pawnbroker who paid the tax on an estimated income may, within 3 months after the close of the official year for which he has paid the tax, claim a refund of the excess tax paid on proving to the satisfaction of the Commission that his actual income during the year was less than the estimated income. If the claim is admitted and passed, the excess tax paid shall be refunded.

8. Every registered sowcar, money lender or pawnbroker whose actual income during the year is found to exceed the estimated income on which the tax was originally levied shall be liable to the payment of any excess tax recoverable.

9. Applications for renewals of certificates of registration shall be made within 30 days from the commencement of each official year in the form given in schedule A.

10. Breach of any of these rules shall render the offender liable to a fine not exceeding rupees fifty and to a further fine which may extend to rupees five for every day after such conviction during which the breach continues, in addition to the payment of the tax.

Schedule A.

plication for a "Certificate of Registration" to exercise the profession of a sowcar, money lender or pawnbroker.

Name of pplicant & ddress with oor No. & treet.	Place of business door No & street	Nature of profession whether sowcar, money lender or pawnbroker	Official year for which certificate of registration is required.	Estimated income for the official year for which certificate of registration is required	Actual income of the preceding year

solemnly declare that the particulars given above are correct.

Stat Date.

Signature of applicant.

The President Municipal Commissio

Civil and Military Station, Bangalore

Schedule B.

Office of the Municipal Commission, Civil & Military Station, Bangalore.

Dated.

Certificate of Registration granted under Bye-law No. 6 for the official year 19.

Number of certificate.
Name (in full)
Profession
Place of busines
Amount of tax pai
Date of payment.

Sd/- A.P. Cox

President, Municipal Commissi

Civiland Military Station, Bangal

P. B.—1-1913.—10,000.

[DRAFT.]

From P. B. Warburton Esqre I. C. S.,
First Assistant to the Resident
in Mysore

To The Publisher, Gazette of Mysore

Sir,

I am directed to forward herewith, for insertion in Part II of the Gazette of the accompanying two notifications issued by the President, Commission, Conservation Enquiry.

I have, etc.,

P B W

First Asst to Resr

Mo 5855 — 2
25 January 1913.

Rec'd 27.1.13

Nos 8225 & 8226 of the 20th January 1913

A.S. 27/1/13

27/1/13

Copies of correspondence with the Press